

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TENNESSEE
AT KNOXVILLE

UNITED STATES OF AMERICA,)
Plaintiff)
v.) No. 3:07-cv-83
JOSEPH A. BUAIZ, JR.,) (Phillips/Shirley)
BONNIE BUAIZ,)
THE GOLDEN LIGHT MINISTRY,)
and MERL ALAN CRUMPLEY,)
Defendants)

MEMORANDUM AND ORDER

Plaintiff United States of America brought this complaint seeking to reduce to judgment certain federal tax assessments against Joseph A. Buaiz, Jr., to obtain a declaration regarding the validity of federal tax liens against the property and rights to real property owned by defendants Bonnie Buaiz, Merl Alan Crumpley, and the Golden Light Ministry, to foreclose such liens against certain real property, and to subject such real property to sale. The action is brought pursuant to 26 U.S.C. §§ 7401 and 7403.

Currently pending is the defendant Joseph A. Buaiz, Jr.'s motion to dismiss pursuant to Rule 12(b)(1), (5) and (6) [Court File #12]. The motions of defendants Bonnie Buaiz and Merl Alan Crumpley to join in Mr. Buaiz's motion to dismiss [Court Files #13, #14] are hereby GRANTED. The motions of defendants for an extension of time to answer

the complaint [Court Files #6, #7, #8] are hereby GRANTED. Defendants Joseph A. Buaiz, Jr., Bonnie Buaiz, and Merl Alan Crumpley will be afforded thirty (30) days from the date of the entry of this order within which to file their answers.

With respect to the motion to dismiss for lack of subject matter jurisdiction, jurisdiction over this action is conferred by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402 and 7403. With respect to defendants' allegation that the complaint fails to state a claim upon which relief can be granted, the court finds that the complaint does state such a claim. With respect to defendants' claim of insufficiency of service of process regarding service upon the Golden Light Ministry, the Clerk is DIRECTED to set the matter for oral argument.

Accordingly, defendants' motion to dismiss for lack of subject matter jurisdiction and for failure to state a claim upon which relief can be granted [Court File #12] is hereby DENIED. To the extent that defendants seek dismissal for insufficiency of service of process on the Golden Light Ministry, that motion is STAYED pending oral argument.

E N T E R :

s/ *Thomas W. Phillips*

UNITED STATES DISTRICT JUDGE